2005
Adjusted Market Value
for
Each School District

Annual ratio studies are conducted within each school district in Idaho and completed in March every year. The studies generally compare assessed values to prices for arm's length, market value transactions of real property occurring between the previous months of October 1 through September 30. The 2005 study is the most current school district ratio study and typically used sales that occurred between October 1, 2004 and September 30, 2005 in comparison to 2005 assessments.

The actual ratio study consists of a statistical analysis of the ratios of assessed value to sale price. The studies are done for manufactured homes, other residential property, and commercial property categories as indicated in property tax rule 315. Studies are conducted in each school district within which an adequate number of sales can be acquired. The main purpose of these ratio studies is to provide information to the State Department of Education so that state and local school funding are equal. Requirements for such equalization are found in I.C. §63-315. School district values are adjusted to market value for any category found to be assessed more than 5% higher or lower than current market value.

Ratio study tables found on this website report the results of the 2005 statistical analysis by category of property by school district.

1) 2005 Adjusted Market Value for each School District

2) Commercial Property in each School District

3) Residential Property in each School District

4) Correspondence to State Department of Education

2005 ADJUSTED MARKET VALUE FOR EACH SCHOOL DISTRICT			
SCHOOL DISTRICT Created: 4/28/2006	**2005 ACTUAL MARKET VALUE**	***2005 RATIO**	**2005 ADJUSTED MARKET VALUE**
Boise Independent #1	13,851,924,398	0.9717	14,249,870,048
Meridian #2	9,730,864,181	1.0000	9,730,864,181
Kuna #3	854,167,170	1.0000	854,167,170
Meadows Valley #11	164,430,776	0.7081	232,218,221
Council #13	113,080,171	0.8844	127,862,440
Marsh Valley #21	324,714,073	0.9363	346,796,362
Pocatello #25	2,282,255,554	0.8807	2,591,498,269
Bear Lake #33	409,014,440	0.9274	441,035,574
St Maries #41	352,448,063	0.8967	393,039,648
Plummer Worley #44	359,632,139	0.9073	394,510,608
Snake River #52	228,594,429	0.9490	240,880,634
Blackfoot #55	516,167,546	0.9368	551,000,866
Aberdeen #58	165,844,056	0.9761	169,903,178
Firth #59	135,463,632	1.0000	135,463,632
Shelley #60	269,916,759	0.9182	293,974,757
Blaine #61	9,790,887,680	0.8771	11,158,882,476
Garden Valley #71	264,118,191	0.8709	303,256,674
Basin Elementary #72	217,390,788	0.8994	241,700,883
Horseshoe Bend #73	101,435,767	1.0000	101,435,767
West Bonner #83	1,187,942,404	0.8894	1,335,734,878
Lake Pend Oreille #84	3,144,141,751	0.8033	3,913,961,793
Idaho Falls #91	2,258,834,308	0.9439	2,392,962,516
Swan Valley Elementary #92	113,777,866	0.8515	133,619,782
Bonneville #93	1,465,029,883	0.9607	1,524,894,353
Boundary #101	619,285,344	0.9242	670,061,340
Butte County #111	167,196,441	0.9713	172,144,457
Camas #121	97,336,859	0.8716	111,672,279
Nampa #131	2,860,395,256	0.9793	2,910,071,850
Caldwell #132	962,397,504	1.0000	962,397,504
Wilder #133	131,433,315	1.0000	131,433,315
Middleton #134	500,105,875	0.9499	526,477,920
Notus #135	62,856,206	1.0000	62,856,206
Melba #136	160,399,683	0.9760	164,336,545
Parma #137	190,080,006	0.9569	198,636,344
Vallivue #139	1,243,262,263	1.0000	1,243,262,263
Grace #148	102,127,719	1.0000	102,127,719
North Gem #149	69,082,290	0.9935	69,537,653
Soda Springs #150	430,065,972	1.0000	430,065,972
Cassia #151	840,654,577	1.0000	840,654,577
Clark #161	100,195,517	1.0000	100,195,517
Orofino #171	433,488,880	0.9134	474,589,176
Challis #181	488,060,211	0.9202	530,413,250
Mackay #182	92,530,090	0.8664	106,376,872

2005 ADJUSTED MARKET VALUE FOR EACH SCHOOL DISTRICT			
SCHOOL DISTRICT Created: 4/28/2006	2005 ACTUAL MARKET VALUE	*2005 RATIO	2005 ADJUSTED MARKET VALUE
Prairie Elementary #191	6,981,522	0.8642	8,078,686
Glenns Ferry #192	182,786,791	0.9313	196,270,182
Mountain Home #193	796,626,034	0.9137	871,821,969
Preston #201	304,608,230	1.0000	304,608,230
West Side #202	80,852,109	1.0000	80,852,109
Fremont #215	911,058,961	0.8723	1,044,403,105
Emmett #221	654,857,174	0.9031	725,156,666
Gooding #231	274,121,513	0.9642	284,306,065
Wendell #232	204,587,879	0.9636	212,312,315
Hagerman #233	111,185,109	1.0000	111,185,109
Bliss #234	48,803,399	1.0000	48,797,580
Grangeville #241	631,921,910	0.9150	690,532,564
Cottonwood #242	110,126,115	0.9656	114,049,993
Jefferson #251	576,737,059	1.0000	576,737,059
Ririe #252	89,675,941	1.0000	89,675,941
West Jefferson 253	126,477,657	1.0000	126,477,657
Jerome #261	663,605,639	0.9078	731,032,791
Valley #262	143,173,487	1.0000	143,173,487
Coeur d'Alene #271	5,831,709,487	0.8432	6,916,018,719
Lakeland #272	1,745,609,183	0.8750	1,994,172,458
Post Falls #273	1,824,209,326	0.8679	2,101,488,064
Kootenai #274	345,404,354	0.7635	451,982,177
Moscow #281	997,343,530	0.9299	1,072,557,149
Genesee #282	116,745,242	0.9632	121,200,534
Kendrick #283	94,192,780	1.0000	94,192,780
Potlatch #285	160,948,188	1.0000	160,948,188
Troy #287	92,399,292	0.9422	98,065,138
Deary #288	139,330,186	0.9573	145,537,722
Salmon #291	392,279,403	0.8516	460,634,452
South Lemhi #292	56,454,749	1.0000	56,454,749
Nez Perce #302	82,591,917	0.9653	85,559,787
Kamiah #304	143,968,384	0.8605	167,303,953
Highland #305	106,786,261	0.9520	112,166,756
Shoshone #312	128,331,268	0.8805	145,740,152
Dietrich #314	31,918,096	1.0000	31,918,096
Richfield #316	60,040,048	1.0000	60,040,048
Madison #321	791,229,869	0.8365	945,553,888
Sugar Salem #322	174,520,612	0.9363	186,103,023
Minidoka #331	809,271,835	0.9972	810,548,117
Lewiston Independent #340	1,864,685,617	0.9198	2,027,239,983
Lapwai #341	108,631,265	0.8974	121,052,109
Culdesac #342	40,785,627	0.9559	42,668,016
Oneida #351	195,032,444	0.9487	205,570,553

2005 ADJUSTED MARKET VALUE FOR EACH SCHOOL DISTRICT			
SCHOOL DISTRICT Created: 4/28/2006	**2005 ACTUAL MARKET VALUE**	***2005 RATIO**	**2005 ADJUSTED MARKET VALUE**
Marsing #363	138,169,941	1.0000	138,169,941
Pleasant Valley Elementary #364	13,337,022	1.0000	13,337,022
Bruneau Grandview #365	146,308,513	0.9950	147,046,055
Homedale #370	164,354,887	1.0000	164,354,887
Payette #371	292,701,483	0.9025	324,327,307
New Plymouth #372	156,539,872	0.9328	167,823,054
Fruitland #373	319,830,229	0.9408	339,971,751
American Falls #381	558,176,725	0.9267	602,340,365
Rockland #382	27,674,004	1.0000	27,674,004
Arbon Elementary #383	16,951,150	1.0000	16,951,150
Kellogg #391	342,672,763	0.8170	419,444,525
Mullan #392	24,802,296	0.8868	27,969,333
Wallace #393	166,477,185	0.8744	190,395,283
Avery #394	102,603,619	1.0000	102,603,619
Teton #401	872,919,576	0.8509	1,025,865,682
Twin Falls #411	1,831,981,050	0.8781	2,086,184,304
Buhl #412	382,273,773	0.9462	404,007,729
Filer #413	271,906,140	1.0000	271,906,140
Kimberly #414	196,453,629	0.9354	210,027,960
Hansen #415	87,335,805	1.0000	87,335,805
Three Creek #416	8,494,739	1.0000	8,494,739
Castleford #417	88,423,448	1.0000	88,423,448
Murtaugh #418	78,462,026	1.0000	78,462,026
McCall Donnelly #421	2,225,219,198	0.8181	2,718,433,086
Cascade #422	444,380,043	0.8394	529,392,678
Weiser #431	338,061,754	0.9366	360,946,221
Cambridge #432	93,235,697	0.9279	100,476,582
Midvale #433	73,610,687	1.0000	73,610,687
TOTALS:	**89,543,608,999**	**0.9197**	**97,367,008,972**

* Although this column shows 4 decimal places, the calculation uses a 15 place decimal.

Bolded districts are within urban renewal areas and increment values have been deducted.

School District	Number in Sample	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Sales Weighted Mean Ratio (SWM)	Price Related Differential (PRD)	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)
Boise Independent #1	140	125,399,384	138,358,901	91.41%	89.49%	88.90%	90.63%	1.00	17.95%	23.59%	88.41%	94.40%
Meridian #2	52	38,385,700	37,052,817	96.16%	97.44%	94.61%	103.60%	0.92	13.15%	17.97%	92.22%	100.10%
Kuna #3	8	1,290,300	1,517,021	91.22%	99.68%	88.21%	85.05%	1.07	10.30%	22.59%	77.41%	105.02%
Meadows Valley #11	2	103,384	260,000									
Council #13	4	199,345	246,000									
Marsh Valley #21	3	122,320	298,790									
Pocatello #25	35	8,919,380	12,787,826	77.57%	75.70%	74.55%	69.75%	1.11	22.72%	27.22%	71.70%	83.44%
Bear Lake #33												
St. Maries #41	9	1,162,140	1,395,522	85.61%	88.84%	81.91%	83.28%	1.02	20.49%	28.47%	70.50%	100.73%
Plummer / Worley #44	2	113,020	107,000									
Snake River #52												
Blackfoot #55	4	304,586	406,898									
Aberdeen #58												
Firth #59												
Shelley #60	2	338,685	264,616									
Blaine County #61	20	5,139,715	6,540,587	79.65%	74.21%	78.01%	78.58%	1.01	17.18%	20.96%	73.20%	86.11%
Garden Valley #71	5	818,900	860,000	93.74%	94.89%	87.03%	95.22%	0.98	23.73%	37.56%	60.18%	127.31%
Basin #72	1	26,400	70,146									
Horseshoe Bend #73	1	259,600	220,000									
West Bonner County #83	10	1,263,480	1,368,960	91.62%	89.99%	87.47%	92.29%	0.99	23.92%	32.37%	74.43%	108.80%
Lake Pend Oreille #84	34	6,133,751	8,836,345	73.77%	71.46%	70.97%	69.42%	1.06	24.16%	26.84%	68.18%	79.35%
Idaho Falls #91	40	6,094,000	6,924,727	89.85%	92.93%	86.89%	88.00%	1.02	14.80%	24.07%	84.22%	95.47%
Swan Valley Elementary #92	1	65,410	170,000									
Bonneville #93	14	4,594,750	4,938,726	96.03%	99.32%	94.08%	93.04%	1.03	15.19%	21.16%	86.42%	105.65%
Boundary County #101	12	1,589,510	1,762,200	84.07%	83.53%	81.92%	90.20%	0.93	20.21%	23.29%	73.92%	94.23%
Arco #111												
Camas County #121	3	43,930	70,100									
Nampa #131	63	28,646,123	32,107,621	89.48%	92.82%	87.49%	89.22%	1.00	14.98%	20.94%	85.60%	93.37%
Caldwell #132	21	10,690,650	12,002,495	91.46%	89.12%	89.49%	89.07%	1.02	17.43%	22.14%	83.84%	99.08%
Wilder #133												
Middleton #134	3	642,460	610,000									
Notus #135												
Melba #136	1	101,700	91,000									
Parma #137	2	80,000	80,000									
Vallivue #139	12	16,083,197	17,036,777	89.10%	95.49%	88.01%	94.40%	0.94	11.07%	15.56%	81.92%	96.29%
Grace #148												
North Gem #149												
Soda Springs #150												
Cassia County #151	19	1,992,620	2,179,643	100.45%	91.59%	95.99%	91.42%	1.09	24.21%	32.05%	87.64%	113.25%
Clark County #161	3	54,721	147,600									
Orofino #171	6	409,883	409,129	91.74%	85.77%	88.80%	100.18%	0.91	19.27%	28.98%	69.87%	113.61%

School District	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Sales Weighted Mean Lower Confidence Interval (90%)	Sales Weighted Mean Upper Confidence Interval (90%)	Distribution	Adjustment for Divisor (If SWM or C.I. On SWM NOT BETWEEN 0.95 AND 1.05)
Boise Independent #1	86.34%	94.64%	87.22%	94.04%	Non-Normal	0.9063
Meridian #2	93.57%	101.02%	96.14%	111.05%	Normal	
Kuna #3	NA	NA	61.70%	108.41%	Normal	0.8505
Meadows Valley #11						
Council #13						
Marsh Valley #21						
Pocatello #25	74.15%	85.70%	57.58%	81.91%	Normal	0.6975
Bear Lake #33						
St. Maries #41	59.36%	108.33%	71.09%	95.46%	Normal	
Plummer / Worley #44						
Snake River #52						
Blackfoot #55						
Aberdeen #58						
Firth #59						
Shelley #60						
Blaine County #61	70.74%	96.66%	72.05%	85.12%	Normal	0.7858
Garden Valley #71			52.88%	137.56%	Normal	0.9522
Basin #72					--------	0.3764
Horseshoe Bend #73					--------	1.1800
West Bonner County #83	60.10%	153.92%	78.69%	105.90%	Normal	
Lake Pend Oreille #84	61.17%	91.43%	63.49%	75.34%	Normal	0.6942
Idaho Falls #91	90.56%	94.95%	78.98%	97.03%	Normal	0.8800
Swan Valley Elementary #92					--------	0.3848
Bonneville #93	77.31%	105.61%	84.79%	101.28%	Normal	
Boundary County #101	62.11%	105.63%	80.30%	100.10%	Normal	
Arco #111						
Camas County #121						
Nampa #131	85.42%	96.18%	85.53%	92.91%	Normal	0.8922
Caldwell #132	74.66%	97.17%	80.83%	97.31%	Normal	
Wilder #133						
Middleton #134						
Notus #135						
Melba #136						
Parma #137						
Vallivue #139	73.01%	100.00%	89.41%	99.40%	Normal	
Grace #148						
North Gem #149						
Soda Springs #150						
Cassia County #151	90.00%	103.38%	81.73%	101.11%	Normal	
Clark County #161						
Orofino #171			69.50%	130.87%	Normal	1.0018

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Challis #181	6	1,195,400	1,421,719	99.43%	97.03%	94.98%	84.08%	1.18	23.71%	31.03%	74.05%	124.82%
Mackay #182	4	561,710	682,000									
Prairie Elementary #191												
Glenns Ferry #192	1	100,868	74,800									
Mountain Home #193	7	988,001	1,302,687	64.03%	73.81%	48.93%	75.84%	0.84	31.70%	51.00%	40.05%	88.01%
Preston #201	6	630,650	659,500	99.66%	94.71%	98.91%	95.63%	1.04	10.58%	13.73%	88.40%	110.92%
Westside #202	1	74,000	69,000									
Fremont County #215	6	878,840	883,000	92.23%	92.32%	90.50%	99.53%	0.92	15.47%	21.38%	76.01%	108.45%
Gem County #221	17	3,002,930	3,658,201	90.10%	90.43%	88.24%	82.09%	1.09	16.19%	20.69%	82.21%	97.99%
Gooding #231	7	442,294	504,500	89.49%	93.60%	88.82%	87.67%	1.02	7.90%	12.58%	81.22%	97.76%
Wendell #232	2	179,825	231,500									
Hagerman #233	3	151,236	157,500									
Bliss #234												
Grangeville #241	7	897,926	978,785	97.20%	92.06%	95.77%	91.74%	1.05	15.85%	18.59%	83.93%	110.48%
Cottonwood #242	2	73,692	109,100									
Jefferson County #251	11	1,437,325	1,502,011	99.39%	98.52%	97.60%	95.69%	1.03	12.46%	18.59%	89.29%	109.49%
Ririe #252	1	63,438	70,000									
West Jefferson #253												
Jerome #261	20	2,737,266	3,311,300	81.17%	85.55%	77.47%	82.66%	0.98	19.07%	27.97%	72.39%	89.95%
Valley #262	2	53,960	37,800									
Coeur d'Alene #271	140	39,360,873	49,824,793	85.15%	88.97%	81.60%	79.00%	1.07	20.61%	28.59%	81.77%	88.54%
Lakeland #272	60	5,415,467	6,517,856	85.26%	90.37%	81.48%	83.09%	1.02	20.12%	27.48%	80.29%	90.24%
Post Falls #273	67	17,818,927	24,618,386	80.49%	85.30%	77.85%	72.38%	1.11	19.09%	24.95%	76.45%	84.52%
Kootenai #274												
Moscow #281	26	7,598,649	8,786,781	93.85%	94.40%	91.89%	86.48%	1.08	14.24%	20.57%	87.38%	100.32%
Genesee #282												
Kendrick #283	3	159,300	174,342									
Potlatch #285	1	84,900	74,500									
Troy School #287	2	194,200	218,315									
Deary School #288	3	128,792	245,350									
Salmon #291	12	1,637,492	2,005,091	88.92%	85.01%	82.58%	81.67%	1.08	30.79%	43.81%	68.72%	109.12%
South Lemhi #292												
Nez Perce #302	3	39,373	63,000									
Kamiah #304	2	242,980	822,000									
Highland #305	3	139,157	108,000									
Shoshone #312												
Dietrich #314												
Richfield #316												
Madison #321	13	3,821,351	5,165,000	76.85%	73.17%	74.18%	73.99%	1.03	21.41%	26.87%	66.65%	87.06%
Sugar Salem #322												
Minidoka #331	15	993,956	1,009,750	98.65%	112.53%	89.81%	98.44%	1.00	27.58%	39.62%	80.88%	116.42%

School District	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Sales Weighted Mean Lower Confidence Interval (90%)	Sales Weighted Mean Upper Confidence Interval (90%)	Distribution	Adjustment for Divisor (If SWM or C.I. On SWM NOT BETWEEN 0.95 AND 1.05)
Challis #181			52.66%	115.51%	Normal	0.8408
Mackay #182						
Prairie Elementary #191						
Glenns Ferry #192					--------	1.3485
Mountain Home #193			46.60%	105.09%	Normal	0.7584
Preston #201			88.67%	102.58%	Normal	0.9563
Westside #202					--------	1.0725
Fremont County #215			84.07%	114.99%	Normal	0.9953
Gem County #221	76.39%	100.38%	74.69%	89.48%	Normal	0.8209
Gooding #231			81.15%	94.19%	Normal	0.8767
Wendell #232						
Hagerman #233						
Bliss #234						
Grangeville #241			80.84%	102.64%	Normal	0.9174
Cottonwood #242						
Jefferson County #251	94.12%	112.47%	85.67%	105.72%	Normal	
Ririe #252						
West Jefferson #253						
Jerome #261	71.09%	100.11%	77.01%	88.32%	Normal	0.8266
Valley #262						
Coeur d'Alene #271	85.42%	92.84%	74.70%	83.30%	Non-Normal	0.7900
Lakeland #272	78.15%	93.20%	72.86%	93.31%	Normal	0.8309
Post Falls #273	76.80%	89.94%	66.93%	77.83%	Normal	0.7238
Kootenai #274						
Moscow #281	88.87%	100.00%	77.34%	95.62%	Normal	
Genesee #282						
Kendrick #283						
Potlatch #285						
Troy School #287						
Deary School #288						
Salmon #291	59.26%	133.29%	64.62%	98.71%	Normal	
South Lemhi #292						
Nez Perce #302						
Kamiah #304						
Highland #305						
Shoshone #312						
Dietrich #314						
Richfield #316						
Madison #321	64.43%	89.00%	67.28%	80.69%	Normal	0.7399
Sugar Salem #322						
Minidoka #331	62.57%	122.50%	71.03%	125.84%	Normal	

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Lewiston #340	40	8,575,465	9,804,836	89.13%	87.50%	87.96%	87.46%	1.01	11.81%	17.68%	85.03%	93.23%
Lapwai #341												
Culdesac #342	2	119,550	125,083									
Oneida County #351	3	111,861	115,000									
Marsing #363	2	143,237	171,500									
Pleasant Valley Elementary #364												
Bruneau - Grandview #365												
Homedale #370	6	280,341	302,000	96.21%	95.67%	95.06%	92.83%	1.03	12.25%	17.22%	82.59%	109.84%
Payette #371	6	642,090	833,838	88.69%	81.96%	84.03%	77.00%	1.15	29.79%	37.69%	61.19%	116.19%
New Plymouth #372	1	49,550	80,000									
Fruitland #373	4	521,350	469,137									
American Falls #381	5	186,048	397,000	44.83%	37.50%	42.10%	46.86%	0.95	36.49%	39.76%	27.84%	61.82%
Rockland #382	1	31,113	25,000									
Arbon #383												
Kellogg #391	14	3,492,283	5,128,800	67.20%	68.38%	62.85%	68.09%	0.98	26.49%	39.01%	54.79%	79.60%
Mullan #392	2	181,100	298,600									
Wallace #393	3	161,215	327,500									
Avery #394	1	44,660	85,000									
Teton County #401												
Twin Falls #411	37	8,565,855	10,457,315	83.17%	84.15%	81.26%	81.91%	1.01	17.39%	21.39%	78.36%	87.99%
Buhl #412	7	470,417	489,798	94.46%	105.48%	89.41%	96.04%	0.98	19.81%	30.41%	73.37%	115.56%
Filer #413	5	1,553,161	1,632,050	87.42%	82.64%	85.77%	95.17%	0.91	18.07%	21.76%	69.28%	105.55%
Kimberly #414	1	37,874	83,752									
Hansen #415	4	416,786	668,240									
Three Creek Elementary #416												
Castleford #417												
Murtaugh #418												
McCall - Donnelly #421	9	2,304,090	3,674,000	63.78%	58.79%	60.58%	62.71%	1.01	28.07%	35.33%	49.81%	77.74%
Cascade #422	2	217,900	450,000									
Weiser #431	3	412,090	589,900									
Cambridge #432	2	225,848	393,200									
Midvale #433	2	97,970	77,000									

School District	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Sales Weighted Mean Lower Confidence Interval (90%)	Sales Weighted Mean Upper Confidence Interval (90%)	Distribution	Adjustment for Divisor (If SWM or C.I. On SWM NOT BETWEEN 0.95 AND 1.05)
Lewiston #340	82.88%	93.79%	83.67%	91.26%	Normal	0.8746
Lapwai #341						
Culdesac #342						
Oneida County #351						
Marsing #363						
Pleasant Valley Elementary #364						
Bruneau - Grandview #365						
Homedale #370			79.84%	105.82%	Normal	0.9283
Payette #371			59.50%	94.50%	Normal	0.7700
New Plymouth #372						
Fruitland #373						
American Falls #381			28.62%	65.11%	Normal	0.4686
Rockland #382						
Arbon #383						
Kellogg #391	41.91%	76.92%	57.91%	78.28%	Normal	0.6809
Mullan #392						
Wallace #393						
Avery #394						
Teton County #401						
Twin Falls #411	73.05%	92.11%	75.07%	88.75%	Normal	0.8191
Buhl #412			76.19%	115.90%	Normal	0.9604
Filer #413			74.47%	115.86%	Normal	0.9517
Kimberly #414						
Hansen #415						
Three Creek Elementary #416						
Castleford #417						
Murtaugh #418						
McCall - Donnelly #421	44.66%	88.84%	50.02%	75.41%	Normal	0.6271
Cascade #422						
Weiser #431						
Cambridge #432						
Midvale #433						

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Residential Property
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School District	Number in Sample	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Sales Weighted Mean Ratio (SWM)	Price Related Differential (PRD)	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)
Boise Independent #1	5,568	939,861,371	992,297,302	96.72%	95.88%	95.37%	94.72%	1.02	10.66%	17.72%	96.34%	97.10%
Meridian #2	9,421	1,791,414,072	1,801,148,642	100.17%	99.98%	99.41%	99.46%	1.00	8.17%	12.09%	99.96%	100.37%
Kuna #3	1,171	166,375,173	165,420,289	101.51%	100.97%	100.79%	100.58%	1.00	8.34%	11.73%	100.93%	102.08%
Meadows Valley #11	58	3,433,102	6,600,890	54.59%	49.49%	47.94%	52.01%	1.04	43.48%	50.79%	48.60%	60.58%
Council #13	43	1,894,142	2,955,889	76.75%	70.31%	69.62%	64.08%	1.19	33.98%	41.65%	68.73%	84.77%
Marsh Valley #21	53	4,042,566	4,625,928	90.02%	90.06%	87.72%	87.39%	1.03	17.06%	22.25%	85.50%	94.55%
Pocatello #25	1,304	136,778,499	146,294,094	94.99%	94.67%	93.78%	93.50%	1.01	10.84%	17.02%	94.25%	95.72%
Bear Lake #33	127	9,484,880	10,688,753	91.95%	92.18%	88.80%	88.74%	1.03	19.36%	25.87%	88.48%	95.42%
St. Maries #41	216	10,110,907	12,717,487	90.72%	82.69%	77.40%	79.50%	1.14	41.93%	60.88%	84.54%	96.90%
Plummer / Worley #44	112	9,377,576	10,970,713	90.54%	84.25%	83.84%	85.48%	1.05	33.52%	39.77%	84.94%	96.13%
Snake River #52	20	1,686,171	1,958,372	87.78%	85.19%	86.37%	86.10%	1.01	14.89%	18.38%	81.54%	94.01%
Blackfoot #55	113	10,216,401	11,718,492	89.40%	88.54%	88.73%	87.18%	1.02	10.11%	12.35%	87.69%	91.10%
Aberdeen #58	15	621,383	717,457	91.50%	94.69%	90.21%	86.61%	1.05	13.42%	17.49%	84.22%	98.78%
Firth #59	9	639,656	692,313	94.44%	94.46%	93.86%	92.39%	1.02	9.23%	11.72%	87.57%	101.30%
Shelley #60	53	4,097,947	4,922,594	86.13%	85.35%	84.88%	83.25%	1.03	13.51%	17.38%	82.75%	89.51%
Blaine County #61	259	132,003,023	150,126,008	91.59%	90.14%	89.78%	87.93%	1.04	14.48%	20.12%	89.71%	93.48%
Garden Valley #71	222	19,312,210	22,628,579	84.58%	81.13%	81.17%	85.34%	0.99	22.85%	29.42%	81.83%	87.33%
Basin #72	183	15,952,330	18,105,597	92.72%	90.25%	89.58%	88.11%	1.05	20.66%	26.61%	89.72%	95.72%
Horseshoe Bend #73	33	3,241,250	3,472,828	90.78%	88.22%	86.74%	93.33%	0.97	23.44%	31.47%	82.60%	98.97%
West Bonner County #83	479	40,539,008	47,421,535	96.33%	90.91%	90.83%	85.49%	1.12	28.11%	35.49%	93.76%	98.90%
Lake Pend Oreille #84	886	121,405,669	158,814,744	80.72%	77.69%	76.38%	76.44%	1.05	27.05%	34.36%	79.18%	82.25%
Idaho Falls #91	836	96,358,640	106,616,419	90.11%	90.91%	89.19%	90.38%	0.99	10.75%	14.00%	89.40%	90.83%
Swan Valley Elementary #92	15	2,062,080	2,611,749	74.75%	72.42%	71.13%	78.95%	0.94	27.03%	33.46%	63.38%	86.12%
Bonneville #93	541	59,935,940	64,603,125	92.64%	94.29%	91.20%	92.78%	0.99	12.59%	17.20%	91.51%	93.76%
Boundary County #101	278	18,176,653	22,723,138	84.01%	81.21%	80.69%	79.99%	1.05	21.39%	29.10%	81.59%	86.42%
Arco #111	23	900,545	1,054,000	97.52%	95.30%	95.61%	85.44%	1.14	16.28%	20.67%	90.30%	104.74%
Camas County #121	45	2,386,282	3,258,150	80.18%	74.84%	74.75%	73.24%	1.09	31.15%	39.65%	72.39%	87.98%
Nampa #131	2,997	383,233,178	401,511,509	95.10%	95.53%	94.52%	95.45%	0.99	8.30%	10.80%	94.80%	95.41%
Caldwell #132	668	68,251,870	70,533,856	98.42%	98.55%	97.61%	96.76%	1.01	9.05%	13.05%	97.61%	99.24%
Wilder #133	43	3,975,900	4,298,821	97.19%	99.63%	95.98%	92.49%	1.05	10.55%	15.10%	93.51%	100.87%
Middleton #134	455	57,526,050	61,830,466	94.64%	95.96%	93.56%	93.04%	1.01	10.99%	14.67%	93.57%	95.71%
Notus #135	15	1,589,700	1,702,928	95.99%	100.66%	94.74%	93.35%	1.02	11.89%	16.24%	88.90%	103.08%
Melba #136	39	4,266,067	4,820,773	90.99%	93.09%	88.96%	88.49%	1.02	11.91%	18.06%	86.66%	95.32%
Parma #137	53	5,059,900	5,756,677	90.93%	92.38%	89.03%	87.90%	1.03	12.21%	18.35%	87.16%	94.70%
Vallivue #139	1,131	135,113,520	141,693,634	95.63%	96.36%	94.77%	95.36%	1.00	7.91%	12.08%	95.07%	96.20%
Grace #148	18	1,237,157	1,348,295	92.56%	93.69%	91.54%	91.76%	1.00	9.59%	14.63%	87.01%	98.12%
North Gem #149	6	398,948	440,023	88.11%	90.56%	87.58%	90.67%	0.97	6.68%	11.40%	79.85%	96.38%
Soda Springs #150	50	4,650,395	5,091,166	92.10%	91.27%	90.17%	91.34%	1.00	13.66%	19.09%	88.01%	96.19%
Cassia County #151	222	15,374,116	16,369,821	98.90%	94.42%	96.58%	93.92%	1.05	16.05%	22.71%	96.42%	101.38%
Clark County #161	8	341,564	357,330	111.46%	107.96%	106.26%	95.59%	1.16	27.24%	32.85%	86.93%	136.00%
Orofino #171	123	7,233,916	9,156,333	83.31%	80.91%	79.89%	79.00%	1.05	21.96%	28.03%	79.84%	86.77%

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Residential Property
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School District	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Sales Weighted Mean Lower Confidence Interval (90%)	Sales Weighted Mean Upper Confidence Interval (90%)	Distribution	Adjustment for Divisor (If SWM or C.I. On SWM NOT BETWEEN 0.95 AND 1.05)
Boise Independent #1	95.67%	96.14%	94.37%	95.06%	Non-Normal	
Meridian #2	99.77%	100.00%	99.12%	99.80%	Non-Normal	
Kuna #3	100.29%	101.40%	99.85%	101.30%	Non-Normal	
Meadows Valley #11	42.91%	59.30%	45.50%	58.52%	Normal	0.5201
Council #13	63.00%	84.43%	56.18%	71.98%	Normal	0.6408
Marsh Valley #21	83.97%	93.97%	82.67%	92.11%	Normal	0.8739
Pocatello #25	94.07%	95.35%	92.96%	94.04%	Non-Normal	0.9350
Bear Lake #33	88.30%	94.98%	83.42%	94.06%	Non-Normal	0.8874
St. Maries #41	78.61%	88.56%	75.59%	83.42%	Non-Normal	0.7950
Plummer / Worley #44	77.29%	96.59%	80.28%	90.68%	Normal	0.8548
Snake River #52	76.54%	99.17%	80.49%	91.71%	Normal	0.8610
Blackfoot #55	85.39%	90.30%	85.44%	88.92%	Normal	0.8718
Aberdeen #58	77.04%	100.00%	80.49%	92.73%	Normal	0.8661
Firth #59	85.82%	108.05%	86.21%	98.57%	Normal	
Shelley #60	79.09%	88.27%	79.73%	86.77%	Normal	0.8325
Blaine County #61	87.69%	91.35%	85.28%	90.58%	Non-Normal	0.8793
Garden Valley #71	78.67%	84.47%	82.87%	87.82%	Non-Normal	0.8534
Basin #72	86.48%	94.14%	85.52%	90.69%	Non-Normal	0.8811
Horseshoe Bend #73	78.69%	95.58%	83.34%	103.33%	Normal	
West Bonner County #83	87.51%	94.05%	83.16%	87.82%	Non-Normal	0.8549
Lake Pend Oreille #84	75.42%	80.02%	74.86%	78.03%	Non-Normal	0.7644
Idaho Falls #91	90.13%	91.60%	89.64%	91.11%	Non-Normal	0.9038
Swan Valley Elementary #92	56.55%	88.25%	67.80%	90.11%	Normal	0.7895
Bonneville #93	92.79%	95.13%	91.55%	94.00%	Non-Normal	0.9278
Boundary County #101	79.93%	85.13%	78.04%	81.95%	Non-Normal	0.7999
Arco #111	85.93%	103.33%	78.35%	92.53%	Normal	0.8544
Camas County #121	65.90%	87.82%	67.05%	79.43%	Normal	0.7324
Nampa #131	95.18%	95.95%	95.11%	95.78%	Non-Normal	
Caldwell #132	97.93%	99.32%	95.95%	97.58%	Non-Normal	
Wilder #133	96.09%	102.99%	86.78%	98.19%	Normal	
Middleton #134	94.85%	97.02%	91.80%	94.27%	Non-Normal	0.9304
Notus #135	80.00%	107.40%	85.69%	101.01%	Normal	
Melba #136	86.48%	98.03%	84.62%	92.37%	Normal	0.8849
Parma #137	89.84%	95.02%	83.75%	92.04%	Normal	0.8790
Vallivue #139	95.90%	96.79%	94.85%	95.86%	Non-Normal	
Grace #148	91.83%	97.76%	85.51%	98.01%	Normal	
North Gem #149			86.48%	94.85%	Normal	0.9067
Soda Springs #150	88.58%	96.74%	87.40%	95.28%	Normal	
Cassia County #151	92.65%	97.17%	91.56%	96.27%	Non-Normal	
Clark County #161	NA	NA	77.71%	113.47%	Normal	0.9559
Orofino #171	76.31%	84.66%	75.82%	82.19%	Normal	0.7900

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School District	Number in Sample	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Sales Weighted Mean Ratio (SWM)	Price Related Differential (PRD)	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)
Challis #181	113	7,530,936	9,480,051	92.15%	83.90%	87.30%	79.44%	1.16	26.44%	37.26%	86.84%	97.47%
Mackay #182	39	1,850,660	2,385,410	91.57%	87.88%	83.93%	77.58%	1.18	32.71%	44.52%	80.83%	102.31%
Prairie Elementary #191	11	115,800	282,500	40.95%	41.68%	38.41%	40.99%	0.99	28.29%	36.85%	32.71%	49.19%
Glenns Ferry #192	47	2,529,490	3,411,865	77.25%	75.30%	72.99%	74.14%	1.04	23.12%	32.59%	71.21%	83.29%
Mountain Home #193	489	48,225,114	55,614,212	86.65%	88.18%	85.26%	86.71%	0.99	11.03%	17.15%	85.55%	87.76%
Preston #201	41	3,300,389	3,520,363	103.01%	96.17%	100.08%	93.75%	1.09	16.93%	26.72%	95.94%	110.09%
Westside #202	5	161,505	152,675	109.07%	96.56%	105.58%	105.78%	1.03	25.24%	28.73%	79.19%	138.94%
Fremont County #215	348	26,149,619	31,446,507	87.42%	84.92%	83.83%	83.16%	1.05	22.41%	29.26%	85.16%	89.68%
Gem County #221	508	46,727,950	53,409,213	88.05%	87.94%	86.87%	87.49%	1.00	12.18%	16.63%	86.98%	89.12%
Gooding #231	95	8,193,093	9,095,338	92.43%	94.25%	91.44%	90.08%	1.02	10.51%	14.08%	90.24%	94.63%
Wendell #232	46	2,595,173	2,966,639	92.68%	91.22%	91.13%	87.48%	1.05	13.46%	19.77%	88.23%	97.12%
Hagerman #233	51	4,626,391	5,114,178	93.82%	95.11%	91.81%	90.46%	1.03	12.60%	19.70%	89.56%	98.08%
Bliss #234	6	309,030	296,374	102.00%	101.20%	101.31%	104.27%	0.97	8.78%	13.21%	90.92%	113.09%
Grangeville #241	232	15,010,156	17,732,766	92.99%	88.63%	88.51%	84.65%	1.09	24.21%	34.11%	89.57%	96.42%
Cottonwood #242	22	1,412,739	1,596,913	97.60%	88.01%	94.28%	88.47%	1.10	18.81%	31.47%	86.33%	108.87%
Jefferson County #251	163	20,554,594	21,861,379	94.81%	95.54%	94.08%	94.02%	1.00	8.20%	12.93%	93.23%	96.39%
Ririe #252	14	1,653,174	1,720,387	94.61%	94.54%	94.11%	96.09%	0.98	7.12%	10.38%	89.96%	99.26%
West Jefferson #253	5	332,492	326,770	98.34%	100.80%	96.22%	101.75%	0.96	12.78%	21.69%	78.01%	118.68%
Jerome #261	196	16,179,318	19,378,825	84.15%	81.08%	82.19%	83.49%	1.00	16.86%	22.16%	81.96%	86.34%
Valley #262	18	1,103,486	1,198,391	99.19%	91.36%	94.09%	92.08%	1.07	27.23%	34.18%	85.28%	113.09%
Coeur d'Alene #271	2,924	500,095,188	597,634,926	85.83%	84.91%	83.47%	83.68%	1.02	17.15%	22.52%	85.24%	86.42%
Lakeland #272	1,176	146,584,763	177,446,548	85.34%	83.52%	81.47%	82.61%	1.03	22.07%	30.16%	84.10%	86.57%
Post Falls #273	1,509	234,678,722	265,541,740	90.72%	90.35%	88.95%	88.38%	1.02	14.37%	19.24%	89.98%	91.46%
Kootenai #274	167	16,108,459	22,751,622	78.82%	75.23%	67.69%	70.80%	1.11	42.83%	51.30%	73.68%	83.97%
Moscow #281	222	25,289,584	28,628,932	91.21%	89.82%	89.58%	88.34%	1.03	13.76%	19.63%	89.24%	93.19%
Genesee #282	12	838,014	1,026,381	91.75%	84.16%	90.02%	81.65%	1.12	17.36%	21.28%	81.62%	101.87%
Kendrick #283	30	1,685,110	1,857,103	91.68%	83.88%	83.25%	90.74%	1.01	33.57%	42.21%	79.68%	103.69%
Potlatch #285	15	939,549	1,097,698	92.43%	85.87%	89.16%	85.59%	1.07	20.60%	29.94%	79.85%	105.01%
Troy School #287	19	1,591,766	1,861,564	94.87%	91.15%	93.18%	85.51%	1.10	14.95%	20.03%	87.31%	102.44%
Deary School #288	22	535,015	675,601	83.93%	78.36%	80.47%	79.19%	1.05	23.53%	29.60%	74.81%	93.05%
Salmon #291	257	15,448,035	20,051,061	84.62%	81.16%	79.25%	77.04%	1.09	27.49%	36.47%	81.46%	87.79%
South Lemhi #292	6	355,296	420,500	75.65%	73.22%	73.03%	84.49%	0.89	26.57%	28.74%	57.77%	93.54%
Nez Perce #302	10	440,790	585,686	86.70%	89.46%	78.77%	75.26%	1.15	28.15%	38.22%	67.49%	105.90%
Kamiah #304	69	3,404,600	4,414,552	88.14%	83.69%	82.84%	77.12%	1.14	27.04%	39.52%	81.24%	95.03%
Highland #305	38	1,789,072	2,192,318	94.19%	94.89%	89.01%	81.61%	1.15	24.65%	33.12%	85.87%	102.52%
Shoshone #312	44	3,162,430	4,298,821	78.49%	75.63%	76.04%	73.57%	1.06	20.86%	25.31%	73.57%	83.42%
Dietrich #314	4	224,893	317,300									
Richfield #316	7	409,420	458,200	90.51%	79.48%	80.87%	89.35%	1.01	40.82%	55.32%	53.74%	127.28%
Madison #321	205	17,979,065	21,115,892	86.13%	83.70%	84.33%	85.14%	1.01	15.46%	21.30%	84.02%	88.24%
Sugar Salem #322	43	4,594,898	5,315,537	89.92%	89.74%	88.97%	86.44%	1.04	10.61%	14.51%	86.65%	93.20%
Minidoka #331	189	12,349,576	13,235,799	96.96%	96.98%	94.89%	93.30%	1.03	14.38%	21.06%	94.51%	99.40%

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Residential Property
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School District	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Sales Weighted Mean Lower Confidence Interval (90%)	Sales Weighted Mean Upper Confidence Interval (90%)	Distribution	Adjustment for Divisor (If SWM or C.I. On SWM NOT BETWEEN 0.95 AND 1.05)
Challis #181	80.84%	91.60%	74.77%	84.11%	Normal	0.7944
Mackay #182	75.29%	104.86%	67.51%	87.65%	Normal	0.7758
Prairie Elementary #191	26.80%	56.80%	32.78%	49.21%	Normal	0.4099
Glenns Ferry #192	68.97%	81.32%	69.49%	78.79%	Normal	0.7414
Mountain Home #193	87.06%	88.95%	85.90%	87.53%	Non-Normal	0.8671
Preston #201	92.00%	100.50%	89.84%	97.66%	Non-Normal	
Westside #202			73.95%	137.62%	Normal	
Fremont County #215	83.29%	87.83%	80.87%	85.44%	Non-Normal	0.8316
Gem County #221	87.07%	89.18%	86.57%	88.41%	Non-Normal	0.8749
Gooding #231	91.25%	96.81%	87.59%	92.57%	Normal	0.9008
Wendell #232	86.78%	93.68%	84.29%	90.67%	Normal	0.8748
Hagerman #233	92.79%	97.47%	85.75%	95.17%	Normal	
Bliss #234			100.23%	108.31%	Normal	
Grangeville #241	85.59%	91.08%	82.07%	87.22%	Non-Normal	0.8465
Cottonwood #242	84.44%	101.56%	83.73%	93.20%	Normal	0.8847
Jefferson County #251	94.25%	96.57%	92.84%	95.21%	Non-Normal	
Ririe #252	92.26%	101.98%	91.29%	100.90%	Normal	
West Jefferson #253			97.65%	105.85%	Normal	
Jerome #261	78.98%	84.77%	81.52%	85.46%	Non-Normal	0.8349
Valley #262	78.31%	122.56%	80.20%	103.96%	Normal	
Coeur d'Alene #271	84.29%	85.56%	82.89%	84.47%	Non-Normal	0.8368
Lakeland #272	82.24%	84.73%	81.36%	83.85%	Non-Normal	0.8261
Post Falls #273	89.44%	91.14%	87.57%	89.19%	Non-Normal	0.8838
Kootenai #274	68.33%	81.01%	66.20%	75.41%	Non-Normal	0.7080
Moscow #281	87.88%	91.74%	87.07%	89.60%	Non-Normal	0.8834
Genesee #282	74.72%	127.89%	77.32%	85.97%	Normal	0.8165
Kendrick #283	72.67%	105.66%	80.88%	100.60%	Normal	
Potlatch #285	79.49%	102.22%	75.52%	95.66%	Normal	
Troy School #287	83.33%	95.75%	80.09%	90.93%	Normal	0.8551
Deary School #288	71.65%	100.00%	71.27%	87.11%	Normal	0.7919
Salmon #291	77.67%	86.66%	74.44%	79.65%	Non-Normal	0.7704
South Lemhi #292			66.07%	102.92%	Normal	
Nez Perce #302	54.58%	132.62%	56.30%	94.22%	Normal	0.7526
Kamiah #304	80.25%	86.76%	72.68%	81.57%	Non-Normal	0.7712
Highland #305	86.82%	106.64%	73.58%	89.63%	Normal	0.8161
Shoshone #312	68.26%	84.03%	67.85%	79.28%	Normal	0.7357
Dietrich #314						
Richfield #316			73.28%	105.43%	Normal	
Madison #321	80.00%	87.25%	82.97%	87.32%	Non-Normal	0.8514
Sugar Salem #322	85.13%	90.65%	81.48%	91.41%	Normal	0.8644
Minidoka #331	95.01%	98.83%	91.06%	95.55%	Non-Normal	

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Residential Property
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School District	Number in Sample	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Sales Weighted Mean Ratio (SWM)	Price Related Differential (PRD)	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)
Lewiston #340	826	84,343,916	94,301,315	90.59%	89.68%	89.21%	89.44%	1.01	12.84%	17.97%	89.66%	91.52%
Lapwai #341	49	3,600,681	4,427,218	87.11%	89.09%	84.57%	81.33%	1.07	17.82%	24.24%	82.15%	92.07%
Culdesac #342	15	1,151,286	1,349,845	87.15%	82.71%	85.94%	85.29%	1.02	13.59%	17.96%	80.03%	94.26%
Oneida County #351	43	2,722,950	3,106,509	91.10%	84.82%	87.71%	87.65%	1.03	20.69%	27.58%	84.80%	97.41%
Marsing #363	43	4,721,475	5,244,591	88.53%	89.79%	84.86%	90.03%	0.98	14.89%	25.32%	82.90%	94.15%
Pleasant Valley Elementary #364												
Bruneau - Grandview #365	5	485,220	560,102	86.91%	88.99%	86.74%	86.63%	1.00	3.49%	6.63%	81.41%	92.40%
Homedale #370	71	6,934,453	7,385,372	92.27%	93.44%	90.23%	93.89%	0.98	12.68%	18.61%	88.91%	95.62%
Payette #371	153	14,563,239	16,252,980	93.89%	91.81%	92.24%	89.60%	1.04	13.44%	19.80%	91.42%	96.36%
New Plymouth #372	61	4,716,570	5,598,183	87.18%	86.64%	85.55%	84.25%	1.03	13.77%	18.59%	83.77%	90.59%
Fruitland #373	127	12,234,210	14,165,276	88.22%	88.85%	87.09%	86.37%	1.02	11.14%	16.15%	86.14%	90.30%
American Falls #381	71	5,211,854	6,007,196	89.80%	90.39%	85.18%	86.76%	1.03	20.54%	29.59%	84.61%	94.99%
Rockland #382	5	253,960	266,400	96.45%	90.18%	94.56%	95.33%	1.01	17.91%	21.97%	76.25%	116.65%
Arbon #383												
Kellogg #391	275	15,339,755	20,637,282	82.84%	74.81%	76.76%	74.33%	1.11	31.42%	44.53%	79.18%	86.50%
Mullan #392	20	580,540	763,759	85.18%	78.11%	77.61%	76.01%	1.12	34.70%	44.11%	70.65%	99.71%
Wallace #393	149	8,022,752	10,240,302	81.23%	77.61%	77.54%	78.34%	1.03	24.80%	32.01%	77.73%	84.74%
Avery #394	3	114,100	116,375									
Teton County #401	60	7,471,005	9,426,378	80.40%	82.68%	76.28%	79.26%	1.01	24.26%	30.55%	75.18%	85.62%
Twin Falls #411	939	96,415,689	110,224,863	87.74%	86.59%	86.42%	87.47%	1.00	12.81%	17.74%	86.90%	88.57%
Buhl #412	138	10,073,349	11,401,725	93.65%	89.82%	90.90%	88.35%	1.05	18.17%	26.39%	90.18%	97.11%
Filer #413	87	6,863,226	7,419,608	96.63%	91.31%	93.36%	92.50%	1.04	21.54%	27.72%	91.90%	101.35%
Kimberly #414	82	7,730,027	8,543,023	91.44%	90.29%	88.97%	90.48%	1.01	18.00%	23.11%	87.60%	95.28%
Hansen #415	13	628,547	686,943	106.70%	95.14%	100.15%	91.50%	1.16	32.17%	37.97%	86.68%	126.73%
Three Creek Elementary #416	1	2,000	3,500									
Castleford #417	6	553,717	568,784	100.23%	105.08%	98.84%	97.35%	1.02	12.46%	17.50%	85.80%	114.66%
Murtaugh #418	3	343,450	376,838									
McCall - Donnelly #421	331	51,554,988	63,286,234	83.05%	80.35%	78.38%	81.46%	1.01	26.50%	33.23%	80.55%	85.54%
Cascade #422	121	8,008,720	9,912,974	88.20%	89.19%	84.53%	80.79%	1.09	21.01%	30.04%	84.23%	92.16%
Weiser #431	145	12,496,540	14,359,585	91.91%	92.55%	89.33%	87.03%	1.05	14.64%	21.68%	89.19%	94.63%
Cambridge #432	23	1,387,520	1,911,122	73.21%	69.96%	71.43%	72.60%	1.00	19.05%	22.66%	67.27%	79.14%
Midvale #433	5	270,560	377,245	92.97%	88.78%	85.61%	71.72%	1.29	32.02%	44.33%	53.68%	132.27%

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School District	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Sales Weighted Mean Lower Confidence Interval (90%)	Sales Weighted Mean Upper Confidence Interval (90%)	Distribution	Adjustment for Divisor (If SWM or C.I. On SWM NOT BETWEEN 0.95 AND 1.05)
Lewiston #340	88.65%	90.54%	88.67%	90.21%	Non-Normal	0.8944
Lapwai #341	82.80%	92.09%	76.25%	86.41%	Normal	0.8133
Culdesac #342	76.08%	97.32%	79.37%	91.21%	Normal	0.8529
Oneida County #351	79.88%	90.76%	83.41%	91.90%	Normal	0.8765
Marsing #363	86.96%	93.70%	84.98%	95.07%	Normal	
Pleasant Valley Elementary #364						
Bruneau - Grandview #365			80.86%	92.40%	Normal	0.8663
Homedale #370	89.72%	96.47%	91.51%	96.27%	Normal	
Payette #371	89.81%	94.19%	87.72%	91.49%	Non-Normal	0.8960
New Plymouth #372	81.84%	90.29%	81.66%	86.84%	Normal	0.8425
Fruitland #373	86.48%	90.88%	84.75%	87.99%	Non-Normal	0.8637
American Falls #381	85.50%	96.12%	82.89%	90.63%	Normal	0.8676
Rockland #382			72.52%	118.14%	Normal	
Arbon #383						
Kellogg #391	71.94%	76.84%	71.73%	76.93%	Non-Normal	0.7433
Mullan #392	65.77%	105.42%	65.48%	86.54%	Normal	0.7601
Wallace #393	72.27%	80.63%	74.18%	82.51%	Non-Normal	0.7834
Avery #394						
Teton County #401	73.68%	89.53%	73.67%	84.84%	Normal	0.7926
Twin Falls #411	85.83%	87.63%	86.63%	88.31%	Non-Normal	0.8747
Buhl #412	87.20%	93.05%	84.94%	91.75%	Non-Normal	0.8835
Filer #413	87.35%	94.29%	88.61%	96.39%	Normal	0.9250
Kimberly #414	86.09%	95.44%	86.87%	94.09%	Normal	0.9048
Hansen #415	83.13%	119.14%	80.67%	102.33%	Normal	
Three Creek Elementary #416						
Castleford #417			84.62%	110.08%	Normal	
Murtaugh #418						
McCall - Donnelly #421	77.43%	83.83%	78.98%	83.95%	Non-Normal	0.8146
Cascade #422	85.47%	93.96%	76.47%	85.11%	Normal	0.8079
Weiser #431	90.76%	95.45%	84.08%	89.97%	Non-Normal	0.8703
Cambridge #432	64.71%	78.92%	65.33%	79.88%	Normal	0.7260
Midvale #433			43.09%	100.35%	Normal	

For The People of Idaho

STATE TAX COMMISSION
P. O. Box 36 • Boise, ID • 83722

The Honorable Marilyn Howard, Ph.D.
State Superintendent of Public Instruction
650 W. State Street, Room 200
Boise, ID 83720

Dear Dr. Howard:

This letter is to certify the 2005 adjusted market value of each school district, as required by section 63-315, Idaho Code. Actual and adjusted value information contained in the attachments to this letter reflects recent operating property appeals settlements and supersedes any value information previously received. Attachments include the following:

1.)   Tax Commission rule 315, which describes procedures used in computing school district adjusted market value;

2.)   Actual and adjusted market values reported on a summary entitled "2005 Adjusted Market Value for each School District";

3.)   Detailed reports showing the development of the adjusted market value for each school district;

4.)   Tax Commission rule 130, which indicates the titles of the property categories shown by number on the detailed reports; and,

5.)   Ratio study statistical results for each property designation in each category in each school district.

For school districts which overlap urban renewal districts, urban renewal increment values were subtracted before computing actual and adjusted market values. The names of these school districts are shown in bold print on the summary report.

If you have any questions concerning this certification, please feel free to contact me at 334-7500, Steve Fiscus, the Division Administrator for the County Support Division, at 334-7733, or Alan Dornfest, who coordinated completion of this project, at 334-7742.

Sincerely,

Tom Katsilometes
Commissioner, State Tax Commission

cc. Steve Fiscus, County Support Division Administrator
    Alan S. Dornfest, Tax Policy Supervisor - Policy Development
    County Auditors and Assessors
Enclosure